UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK SECURITIES AND EXCHANGE COMMISSION, Plaintiff, VS. CIVIL ACTION No. 07 cv 6072 (JGK) SIMPSON CAPITAL MANAGEMENT, INC., **ECF CASE** ROBERT A. SIMPSON, and JOHN C. DOWLING, Defendants. ----- X

NOTICE OF APPEARANCE

To the Clerk of the Court and all parties of record:

Jason Koral, a member of good standing in this Court, hereby enters his appearance as counsel of record on behalf of Defendants Simpson Capital Management, Inc. and Robert A. Simpson in the above-captioned matter.

Dated: New York, New York August 26, 2007

Respectfully submitted.

Jason/K/oral (JK-1044)

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